

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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EXCISE TAX ADVISORIES CANCELLED

Effective June 30, 1999

This bulletin identifies additional Excise Tax Advisories, which have been cancelled. These advisories have been cancelled for a number of reasons. In some cases a particular advisory may have been superseded by specific legislation, may no longer be correct because of a court decision, or may no longer be necessary because of specific inclusion in a subsequent rule revision.

ETA #	Title	Reason for cancel
013.08.113	Sales tax liability on dual purpose chemicals in the production process	This document discusses tax-reporting instructions that no longer exist in WAC 458-20-113 (Ingredients or components, chemicals used in processing new articles for sale).
022.04.193	Service charges on goods purchased for export	The information in this document is correct, but WAC 4358-20-193D (Transportation, communication, public utility activities, or other services in interstate or foreign commerce) currently explains that compensation received for services rendered in Washington is taxable.
093.04.193	Interstate commerce, buyer's trucks as carriers	WAC 458-20-193 (Inbound and outbound interstate sales of tangible personal property) currently provides a more complete explanation of the delivery requirements with respect to interstate commerce.
155.04.136	The manufacturing tax exemption for products sold at wholesale within the state.	The information is incorrect as it does not recognize subsequent legislation regarding the multiple activities tax credit.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

To inquire about the availability of receiving this document in an alternate format for the visually impaired or language other than English, please call (360)753-3217. Teletype (TTY) users please call 1-800-451-7985.

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ETA #	Title	Reason for cancel
174.04.136	Splitting peas as manufacturing	The document fails to recognize the special manufacturing B&O rate provided specifically for these activities
225.08.113	Dual purpose use of chemical becoming an ingredient	This document discusses tax-reporting instructions that no longer exist in WAC 458-20-113 (Ingredients or components, chemicals used in processing new articles for sale.
231.08.177	Sales of vehicles to nonresident servicemen stationed in this state.	The issues discussed in this document are already addressed in WAC 458-20-190 (Sales to and by the United States, its departments, institutions and instrumentalities -- Sales to foreign governments).
248.04.159.190	Rentals to federal government employees receiving reimbursement and sales tax exemption.	The issues discussed in this document are already addressed in WAC 458-20-190 (Sales to and by the United States, its departments, institutions and instrumentalities -- Sales to foreign governments).
250.16.179.193	Where interstate commerce ends and intrastate commerce begins	WAC 458-20-193 (Inbound and outbound interstate sales of tangible personal property) currently addresses this issue.
251.08.190	Nonprofit corporation purchasing equipment with federal funds	The issues discussed in this document are already addressed in WAC 458-20-190 (Sales to and by the United States, its departments, institutions and instrumentalities -- Sales to foreign governments).
317.08.187	Little league baseball concession sales	The reporting instructions in this document do not recognize the provisions of RCW 82.04.3651 and 82.08.02573
395.04.136	In-state sales of manufactured raw seafood products	This document provides incorrect tax rates and fails to recognize the tax-reporting requirements of the multiple activities tax credit provisions of RCW 82.04.440. i
479.12.178.136	Use tax applied to manufacturer's use of government-owned tooling	The information in this document is incorrect due to subsequent legislation.
526.04.172	Taxability of core drilling	WAC 458-20-172 (Clearing of land, moving earth, etc.) currently addresses the taxation of core drilling.
527.04.08.193A	Local sales to Washington consumers who "pickup" goods outside this state	The information is not a correct interpretation of the statutes. It cites a repealed rule (193A), and refers to a nonresident permit that is no longer in existence.

ETA #	Title	Reason for cancel
538.22.252 539.22.262	Hazardous substance tax - Exclude substances already possessed Hazardous substance tax - Line itemizing customer billings -- Tax measure	These documents were issued shortly after the effective date of the prior hazardous substance tax program (chapter 82.22 RCW). Many of the provisions are no longer relevant because the document fails to recognize provisions of the current law (chapter 82.21 RCW). They provide incorrect statutory citations, incorrect tax rates, and/or refer to specific subsection of WAC 458-20-252 (Hazardous substance tax and petroleum product tax) that no longer exist.
557.04.224	Taxability of income from daycare monitoring	This information was incorporated into the 1999 revision of WAC 458-20-167 (Educational institutions, school districts, student organizations, and private schools).
900 901 902	New series of excise tax bulletins Rules being revised as a result of 1993 and 1994 legislation Excise tax rules being revised as a result of 1995 Legislation	The ETA 900 series has been discontinued. These documents have not been updated since January 31, 1996, and are no longer accurate because of subsequent changes to statutes and administrative rules.